

UNITED STATES DISTRICT COURT

for the

Middle District of Tennessee

United States of America

v.

DAVID HALEY

Case No.

3:21-MJ- 1019

*Defendant(s)*

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of April 18, 2015 in the county of Montgomery in the  
Middle District of Tennessee, the defendant(s) violated:

*Code Section*

*Offense Description*

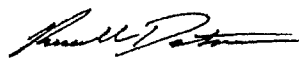
26 U.S.C. Section 7206(1)

willfully making and subscribing a materially false document under penalties  
of perjury

This criminal complaint is based on these facts:

See Attached affidavit

☒ Continued on the attached sheet.



Digitally signed by Russell L. Dotson  
Date: 2021.02.08 10:54:33 -06'00'

*Complainant's signature*

Russell Dotson, Special Agent, IRS-CI

*Printed name and title*

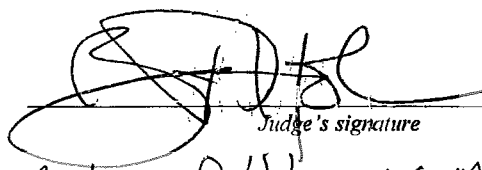
Sworn to me remotely by telephone, in compliance with  
Fed. R. Crim. P. 4.1.

Date:

February 9, 2021

City and state:

Nashville, Tennessee



*Judge's signature*

Barbara D. Holmes, U.S. Magistrate Judge

*Printed name and title*

UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION

UNITED STATES

v.

DAVID HALEY

Case No. 3:21-mj- 1019

**AFFIDAVIT IN SUPPORT OF CRIMINAL COMPLAINT**

I, Russell Dotson, a Special Agent with the Internal Revenue Service, Criminal Investigation (“IRS-CI”), being first duly sworn, hereby depose and state as follows:

**INTRODUCTION AND AGENT BACKGROUND**

1. I have been a Special Agent with the IRS-CI since August 2017. In total, I have over seven years of law enforcement experience including three years as a Special Agent with IRS-CI and four years as a Special Agent with the Tennessee Department of Revenue, Special Investigations (TDOR-SI). I have a Bachelor’s Degree from the University of Tennessee at Martin with a Major in Accounting and Finance. I have received extensive training in accounting and financial techniques and methods, including training at the Federal Law Enforcement Training Center (“FLETC”) in Glynco, Georgia. My training consisted of a two-part program, which included the Criminal Investigator Training Program and the Internal Revenue Service Special Agent Investigative Techniques Training Program. I have successfully conducted multiple criminal investigations resulting in the prosecution of individuals committing tax fraud relating to criminal violations of both the Internal Revenue Code and the revenue laws of the State of Tennessee. I have been the affiant on both state and Federal search and arrest warrants. For over

one year of my tenure with TDOR-SI, I was the Special Agent in Charge of the Middle Tennessee area overseeing and assisting six Special Agents.

2. The IRS-CI is involved in an investigation involving **DAVID HALEY**, a resident of Clarksville, Tennessee, regarding criminal tax offenses, including violations of Title 26 U.S.C. §§ 7206(1). Based on the facts set forth below, I have probable cause to believe that **HALEY** willfully made and subscribed a document, under penalties of perjury, which he did not believe to be true and correct as to every material matter, in violation of 26 U.S.C. § 7206(1), related to the tax year 2014.

3. I have been personally involved in the investigation of this matter. The information contained in this Complaint is based on my personal knowledge and on information obtained from other sources, including: a) statements made or reported by various witnesses with knowledge of relevant facts; b) my review of publicly available information; c) my review of the analysis of bank records and other documents and evidence obtained through summonses and subpoenas; and d) my conversations with other IRS-CI Special Agents relating to the investigative efforts they made as part of this investigation. Because this Complaint is being submitted for the limited purpose of establishing probable cause, it does not include every fact that I have learned during the course of the investigation.

#### THE INVESTIGATION

4. At all times relevant, **DAVID HALEY** was a resident of Clarksville, Tennessee, in the Middle District of Tennessee. The IRS was an agency of the U.S. Department of the Treasury responsible for administering and enforcing the tax laws of the United States.

5. **HALEY** owned and operated Haley & Associates Mechanical Contractors (“Haley & Associates”), a sole proprietorship in Clarksville, Tennessee. Haley & Associates provided

plumbing, heating, ventilation, and air conditioning services, primarily as a subcontractor on commercial projects. General contractors typically paid Haley & Associates by check and reported the payments to the IRS and **HALEY** on IRS Forms 1099-MISC as nonemployee compensation. Haley & Associates received funds for services it provided in the amounts of at least \$1,477,231 in 2014.

6. On or about April 18, 2015, in the Middle District of Tennessee, and elsewhere, **HALEY** did willfully make and subscribe a false document, an IRS Form 1040A, U.S. Individual Income Tax Return for the 2014 tax year, which contained a written declaration that it was made under penalties of perjury, and which he did not believe to be true and correct as to every material matter. Among other material falsities, **HALEY** falsely reported that the IRS Form 1040A accurately listed all amounts and sources of income he received during the tax year. In fact, **HALEY** failed to report income from the operation of a business and falsely reported on attached IRS Forms 1099-MISC that he received zero nonemployee compensation, whereas **HALEY** then and there knew he had business income and more nonemployee compensation than he reported for the 2014 tax year, in violation of Title 26, United States Code, Section 7206(1).